

PAPERS READ

BEFORE THE

LANCASTER COUNTY HISTORICAL SOCIETY

DECEMBER 3, 1909.

"History herself, as seen in her own workshop."

EARLY LANCASTER TAXABLES — 1754.
LANCASTER COUNTY FINANCES IN 1794.
MINUTES OF DECEMBER MEETING.

VOL. XIII. NO. 10.

LANCASTER, PA.
1909.

HISTORICAL PAPERS AND ADDRESSES

OF THE

LANCASTER COUNTY

HISTORICAL SOCIETY

VOLUME XIII

1909

LANCASTER, PA.

1909

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EARLY LANCASTER TAX- ABLES—1754

A document, entitled "The Return of the Borough of Lancaster, 1754," has just come to my hands. It has never been in print, and its contents are not recorded in any book of record in the Court House or elsewhere. It consists of five sheets of paper, not bound together at all, kept, evidently, for some years, in a folio cover. It seems to be complete. That these five loose sheets were kept together 155 years is a surprising and a very fortunate fact.

This return contains the only list in existence of the names of persons who were the lot owners and tenants, the male heads of families of our town of Lancaster in 1754. More than this, it is the earliest list now in existence anywhere. The return or assessments of Lancaster borough or town, prior to this date, have all long since been lost, cast away or destroyed. But it seems that when Samuel Evans wrote the history of Lancaster county, which bears his name, some of the earlier lists were in existence and likely seen by him, because on page 365, speaking of William Henry, he says that his name first appears on the assessment lists for Lancaster borough, in 1754, from which a fair inference arises that Mr. Evans saw or knew what was contained in the prior lists. There were twelve of these prior lists up to 1754, because the town was made a separate municipality—a borough—in 1742, and had a separate assess-

ment. From its beginning in 1728 to 1743, of course, it was a part of the township from which it was taken.

This document contains not only the names of heads of families, from which we can determine the ratio of the Germans, English and other nationalities of the residents, but it sets forth also the number of lots owned by each; specifies landlords and tenants; the names of those who owned horses, cows, sheep, bound-servants, hired-servants and slaves, and how many in each case. While there is a column entitled "sheep," there is not one entered in that column to the credit of any owner. Evidently it was the New York stock brokers who first discovered the "lambs" in our town, and sheared them.

It is set forth in Haz. Reg., Vol. 5, p. 115, that in 1752 the town of Lancaster had three hundred and eleven taxables. The assessment of 1752 is not to be found. But the local authorities made that report of 311 to the Council of the province that year.

Comments of Gov. Pownall.

Of our town in 1754, the year for which the return or assessment now lies before us, Governor Pownall (6 Haz. Reg. 29) wrote: "The houses are chiefly of frame, filled in with stone—of logs—and a few of stone. When Lancaster was laid out it was the desire of the proprietor to raise an annual revenue from its lots; no lots were, therefore, sold to any large amount; but settlers were encouraged to build and receive a lot, paying an annual ground rent—hence, the large number of poor persons who were induced to settle in Lancaster. The Lancaster Town was, therefore, too large at an early date in proportion to the population of the surround-

ing country, and its inhabitants suffered much from a want of employment, as from its local situation remote from water, it was not or could it ever possibly become a place of business. The proprietor was therefore wrong in forcing the building and settlement of Lancaster. The town outgrew its strength and looks dull and gloomy in consequence."

But he also adds, "Lancaster is a growing town and making money—a manufactory here of saddles and pack-saddles, also of guns—it is a stage town—five hundred houses—two thousand inhabitants."

These two comments are so different, though written about the same time, the latter while making the journey, and the former, it seems, in the shape of a foot note after the trip was ended, that it is thought by some the foot note was made by another person. But it may be that that note was written on his return trip, when something displeased him, and that he wrote about our town, much in the same spirit as did the cynical Witham Marshe, ten years earlier, in 1744.

The Population in 1754.

Directing our attention now to this return of 1754, we find it made up of 390 names, of which 261 are German and 129 English, as I divide them. A few of the men were single men. And if we take the rule of six members to each family (which was found to be the ratio in the census of 1790) it would show about 2,000 population of Lancaster borough at that time—the same number mentioned by Pownall.

Forty-nine of the persons whose names appear are not accredited with ownership of any lots, leaving 341 lot holders. Some of these have more than one lot, and thus there may have

been 500 houses at the time, as Pownall states. These Hamilton lots were of pretty good size, 40 by 240 feet, I think. They would accommodate two small houses. This return further shows that there were 149 cows grazing in the town at the time, and 96 horses, 42 bound servants and seven slaves owned by the people

Largest Property Owners.

The largest property holders were John Spoor, Christopher Franciscus, Martin Snyder, Wm. Bowsman and Melker Fortner, each owning 4 lots; John Grove, 5; Valentine Crug owning 7; Jacob Witmer, Adam Simon Kuhn, each owning 3; and Mathias Slow, John Fiere, Daniel Mydinger, Geo. Groff, Roger Conner, Leonard Nutt and David Cunner, each owning 2. Those who owned more than one horse were: Christian Franciscus, 7; John Grave, 5; Simon Snyder, Val. Crug, each 3; and about eight others each 2. Slaves were owned by David Stout, Isaac Norris, Adam Lyon, Geo. Sanderson and Eliz. Smout.

The men most bountifully blessed with property were Wm. Bowsman, who had 1 lot, 4 horses, 1 cow and 1 servant; Adam Simon Kuhn, 3 lots, 1 horse, 1 cow and 3 servants; Valentine Crug, 7 lots, 3 horses, 2 cows, 4 servants and 2 slaves; Catharine Hooft (Huff), 3 lots, 3 horses and 2 cows—and a few others. There was also a Jewish firm, Levy & Franks, there, likely in the fur business.

Many Changes in Nomenclature.

One is driven to the conclusion that either the assessor was very ignorant, or the names of these early settlers have changed very much in the years that have intervened since that day. Either from bad spelling or the

changes that names go through in 155 years, we can hardly recognize the relation of those names to those of to-day. For instance, Kauffman is spelled "Coughman," Kuhn is spelled "Cohune," Kendig is spelled "Condic," Fordney is spelled "Fortnner," Hubley is spelled "Hubyhley," Reichart is spelled "Reighard," Sehner is spelled "Seanner," Wendler is spelled "Wayndeler," Eberman is spelled "Abraman," Crawford is spelled "Crophford" and "Craford," and there are other examples that make the names at first sight seem to be those of an entirely different race from that of the descendants of these very same people.

Occupations of Early Taxables.

The occupations of these people are not set forth in the "Return," but in a return of 1780 some of the same names appear (though they may be names of sons of those of 1754) and their occupations are as follows: John Alspaugh, Nicholas Jobe and Coleman Creiner were shoemakers; Conrad Fiere and Andrew Lutz were butchers; John Hopson, Sampson Lazarus, Andrew Levy and Meyer Solomon were shop-keepers; Jos. and Joachin Nagle were bakers; Geo. Ackerman, Samuel Boyd, George Franciscus, Valentine Soofman and Christian Jobe were blacksmiths; Jos. Algier, Chris. Franciscus and Frederick Mann were carpenters; James Davis, Widow Feltman, Martin Lowman, John Messencup, Jonas Metzgar and Geo. Weiss were tavern-keepers; Jos. Walter was a barber; Geo. Messersmith and Kraft Reisser were tailors; Leonard Benedict, Henry Heir and Bernard Kreider were weavers; Henry DeHuff, Henry Fortney, Philip Leenard, Adam Messencup, Geo. Swatz and Bernard Wilff were sad-

dlers; Jacob Flubacker, Peter Brotzman, Robert Sense and Philip Thomas were joiners; Chas Boyd, Conrad and David Crug were coopers; John Remley, Fred. Remley and Michael Hook were wagon makers; John Eberman and Michael Hook were clock makers; John Offner and Geo. Yost were hatters; John and Geo. Lutman were masons; Valentine Crug was a brewer; Christian and Abraham Neaff, Daniel Newman and Henry Huber were doctors. This will give some idea of the diversified industry of the times.

Early Lancaster Notables.

The earlier lives of the men who afterward became quite prominent and the names of some who at the time had prominence appear in this list or return also. Michael Beirley and Richard Marsden were two of the first four men who purchased Hamilton lots in 1735 (Evans and Ellis, 361). When the town was made a borough in 1742, Thos. Cookson, John Gibson, Sebastian Graeff, Michael Beirly, Ed. Shippen, Mathias Young, John Fouke, Peter Worrall, John DeHoff, Samuel Bethel, Geo. Sanderson, Michael Hubley, Jacob Loughman, Geo. Hoffman, Jos. Pugh (Pew), Robt. Thompson, James Webb, Casper Shaffner and a few others were the leading men of the town (do., 362). The Graves (Graeffs) built the Shober Hotel in 1775 that used to stand where the Y. M. C. A. Building now is (do.). Michael Beirley was assistant Burgess in 1742. Casper Shaffner is first mentioned as a "blue dyer" in 1744, and later as assistant burgess (do., 363). Michael and Bernard Hubley came to Lancaster in 1740 and Bernard was Chief Burgess in 1759 (do.). Michael was Burgess in 1764-5, Justice of the Common Pleas Court in 1777, and bar-

rack master (do.). Adam Simon Kuhn was a doctor on West King street in 1744 and Chief Burgess from 1750 to 1756 (do., 364). Isaac Whitlock, who came here in 1745, carried on a brewery on South Prince street till 1769 (do.). Val. Crug was a brewer and had a tanyard later. Mathias Slough had the old "Swan Tavern" in Center (Penn) Square built by his father, in 1750 Assistant Burgess and later he performed many public services. William Henry came in 1759 and had a long public career. He is set down here as a tenant of Leonard Bender. Geo. Mayer (Mier) lived on East Vine street and was prominent in Trinity Lutheran Church. Chris. Haine was a tinsmith, located where the Steinman Hardware Store now stands (do.). William Bowsman came in 1754, was Assistant Burgess, Chief Burgess, active in the Revolutionary War and died in 1784 (do., 364 to 366).

We also miss several prominent names from this list. Thomas Cookson had just died the year before, 1753. Edward Shippen came in 1752. I do not know why his name is not on. Peter Worrall was living here then, and was prominent in the Assembly. His name does not appear. Samuel Bethel died before 1754. Samuel Bonde was Chief Burgess in 1757. It is strange his name does not appear. Ulrich Reigart in 1742 bought two lots in town and later others, and his sons, Christopher and Adam, later owned respectively the Fountain Inn and Grape Hotels, but the only Reichart on this list is Francis Reigart (do., 362-4). Other prominent familiar names are also omitted.

These general observations are used here by the writer only as introductory and explanatory of the "Return" itself, which as an original

manuscript, containing the only evidence of who lived here in 1754, and it crumbling and fading, is a paper of great historical value, which this transcript aims to preserve, the earliest list now in existence.

List of German Taxables.

The following is a list of the German (or so-called Dutch) taxables, property-holders, etc., in Lancaster Borough, 1754, referred to in above paper:

A.

John Abraham, 1 lot; Jacob Alspaw (Alspaugh) Jacob Aholls (Ahles), $1\frac{1}{2}$ lots.

B.

Gaspel Brenner; Ephraim Benedict, tenant to Widow Springman, 1 lot; Barnett Backer, 1 lot; Geterce Benedict, 1 lot; Christopher Bream, 1 lot; Martin Bumbarger, 1 lot; James Bacon, 1 lot; Mathias Bengier, $\frac{1}{2}$ lot; John Barr, $\frac{1}{2}$ lot; Samuel Bare, $\frac{1}{2}$ lot; Jacob Butcher, 1 lot; Garrett Beamer; Peter Bear, $\frac{1}{2}$ lot; Jacob Barkersterol, $\frac{1}{2}$ lot; Wm. Bowsman, 1 lot; Michael Bowsman, $\frac{1}{2}$ lot; Peter Bowsman, 1 lot; Wm. Bowsman, 1 lot; John Baller, 1 lot; George Bitts; Henry Bollinger; John Backer, $\frac{1}{2}$ lot; Mathias Bough, $\frac{1}{2}$ lot.

C.

Daniel Curner, 2 lots; Peter Clements, tenant to Widow Stout, 1 lot; George Cerlough, tenant to Garrett Beamer, 1 lot; Eberhart Coughrought, $\frac{1}{2}$ lot; George Cimble, 1 lot; Adam Coughman (Kauffman), 1 lot; George Cripps, $\frac{1}{2}$ lot; Antoney Counciller, $\frac{1}{2}$ lot; Faltin Cruck (Crug); Adam Simon Cohune, 3 lots; Peter Condic (Kendig), $\frac{1}{4}$ lot; Melcher Cough, 1 lot; Daniel Choufman, tenant to Bernard Jew, 1 lot; Coleman Crinner, 1

lot; Adam Simon Cohune, 1 lot; Wm. Cheaylor; Michael Creamer, $\frac{1}{2}$ lot; Abraham Couchman (Kauffman); Michael Cend; Mannuel Carpenter; Frederick Carrenass, $\frac{1}{2}$ lot; Kunrod Coal, 1 lot; Wm. Coble, 1 lot.

D.

John Dehooft, 1 lot; Wm. Duran, 1 lot; George Adam Dutchburg, 1 lot; John Doughadey; Jacob Demor, 1 lot; Mary Doughadey, $\frac{1}{2}$ lot; Peter Deitch, $\frac{1}{2}$ lot; John Dubinham, $\frac{1}{2}$ lot; Frederick Doughterman, 1 lot; John Dougherty; William Deunlap.

E.

Andrew Enston; Lenard Eallor, 1 lot; Philip Erringer, $\frac{1}{2}$ lot; Mary Earn, $\frac{1}{2}$ lot.

F.

Christopher Franciscus, Sr., 1 lot; Michael Fortnner, $\frac{1}{2}$ lot; Wm. Fritzell, tenant to John Clark, 1 lot; George Fultz, 1 lot; Jacob Fortnner, $\frac{1}{2}$ lot; Stophell Francescup, 1 lot; John Feltman; Francis Fortner, 1 lot; Stophel Franciscus, Sr.; Melker Fisher; Adam Fulls, $\frac{1}{2}$ lot; John Fultz, 1 lot; Christian Farryht (Farich), $1\frac{1}{2}$ lot; Margret Funk, tenant of Isaac Whitelock; Tobias Fleager, 1 lot; John Funk; Stophel Franciscus; Jacob France, $\frac{1}{4}$ lot; Michael Fundaughter, 1 lot; John Feire, $\frac{1}{2}$ lot; Hance Michael Frank; Melker Fortner, 1 lot; Christian Fredshon; Isaac Freeborn, $\frac{3}{4}$ lot; Stophel Franciscus, Jr., $\frac{1}{2}$ lot.

G.

Frederick Grick, 1 lot; John Grush, 1 lot; Wm. Gardener, 1 lot; George Giar, tenant to Lutheran schoolmaster, $\frac{1}{2}$ lot; Michael Grosse, $\frac{1}{2}$ lot; George Grove, 1 lot; Frederick Guesser, $\frac{1}{2}$ lot; Robert Gibbony, $\frac{1}{4}$ lot; John Grave, 1 lot; Michael Guiserd, 1 lot;

Jacob Giger, $\frac{1}{2}$ lot; Jacob Good; Yetter Grainer, 1 lot; John Guyer, $\frac{1}{2}$ lot; George Grove, 2 lots; Englehart Guyser, $\frac{1}{2}$ lot; Jacob Good; Martin John Grove, $\frac{1}{4}$ lot.

H.

Catharin Hooft, 2 lots; Balser Hisselbarger, 1 lot; Christian Hair; John Hanger, tenant to Wm. Bowsman, 1 lot; Jacob Howser; Jacob Hollinger, 1 lot; Valentine Hofman, $\frac{1}{2}$ lot; Madler Hinebarger, $\frac{1}{2}$ lot; Michael Hubley, $\frac{1}{2}$ lot; Ann Hooftman, $\frac{1}{2}$ lot; Peter Hermon, $\frac{1}{2}$ lot; Michael Hubley, $\frac{1}{2}$ lot; Barnett Heisell; Barnett Hubyhley (Hubley), $\frac{1}{2}$ lot; Jacob Hain, tenant to Jacob Bare, 1 lot; Rury Hair; Abram Hair, 1 lot; John Hoofnagle, 1 lot; Jacob Haining, 1 lot; Konrod Heafft, 1 lot; John Hocetswiler; Valentine Hooftman, $\frac{1}{2}$ lot; Christopher House, 1 lot; John Hutsman, $\frac{1}{4}$ lot; George Highday, 1 lot; Michael Hooperland, $\frac{1}{2}$ lot; Hauness (John) Haldy, 1 lot.

K.

Christian Kirdic, ye lot belongs to Linnard Nutt, 1 lot; Adam Knei, $\frac{1}{2}$ lot; Jacob Kunts, 1 lot; Nicholas Kearbough, tenant, 1 lot; Peter Kepher, $\frac{1}{2}$ lot.

L.

Daniel Lenards, with tenant, 1 lot; Michael Link, $\frac{1}{4}$ lot; Jacob Leobold, $\frac{1}{2}$ lot; Jacob Lutman, 1 lot; Michael Lutman; Adam Lowerick; Levie & Franks, firm; Isaac Lander; Derrick Linneberger, 1 lot; Martin Loman, $\frac{1}{2}$ lot; Mary Lollar; Jacob Leasser; Johannes Legelleu, tenant to Dr. Adams, 1 lot; Ernst Ladledollar, $\frac{1}{2}$ lot; John Lightener, $\frac{1}{2}$ lot; Loderwick, $\frac{1}{4}$ lot; John Chattle Lennett, $\frac{1}{4}$ lot; Hance Yeanick Lutz.

M.

Frederick Mentisel; Peter Mier, 1 lot; Nicholas Messersmith, 1 lot; Melker Mainhold, 1 lot; John Mar-
riseough, 1 lot; Philip Melsker, 1 lot; Henry Muckmungle; John Miller, $\frac{1}{2}$ lot; Henry Mull; George Hance Mark-
work, tenant to Jacob Hurtisse; Ste-
phen Mann; Peter Morrow; John Mes-
singcup $\frac{1}{2}$ lot; Abram Mier, 1 lot; Joseph Miers, tenant to Leonard Ben-
der, 1 lot.

N.

Abraham Neaff, 1 lot; Leonard
Nutt, 2 lots; Christopher Nonsel;
Frederick Nagle, 1 lot.

O.

Vendle Ockerman, rented from
Henry Walter, 1 lot; Wm. Oiysler, 1
lot; Lawrence Opmier, 1 lot; Martin
Offnear, 1 lot.

P.

David Pontess, $\frac{1}{4}$ lot; George Pitts,
 $1\frac{1}{2}$ lots.

R.

David Rassler, 1 lot; Martin Righ-
singer, tenant to Mr. Stedman, $\frac{1}{2}$ lot;
Frances Reighard, 1 lot; Christopher
Reydenhart, $\frac{1}{2}$ lot; Mulick Ressor, 1
lot; George Righall, 1 lot;
Jacob Regar, 4 lots; George Rish-
all, 1 lot; Jacob Reaich, $\frac{1}{2}$ lot; Dor-
othy Rendenbaugh, 1 lot; David Riss-
ler, $\frac{1}{2}$ lot; Tobias Ream, 1 lot.

S.

Martin Shrader, 1 lot; Rudy Stoner,
rented of Mathias Razer, 5 lots; Geo.
Swats, $\frac{1}{2}$ lot; Matthias Sitler, $\frac{1}{2}$ lot;
Henry Sank (Shank), tenant to Learn-
er Nutt, 1 lot; Kunrod Steckel, $\frac{1}{2}$ lot;
David Stout, 1 lot; Philip Sower, ten-
ant to David Stout, 1 lot; John Spoor, 1
lot; Lodwick Sillor (Sellers), tenant
to Faltin Cruck, $\frac{3}{4}$ lot; George Mich-

ael Swope, 1 lot; Henry Shoeman, $\frac{1}{2}$ lot; Godfrey Soocwen, tenant; David Stout, $\frac{1}{4}$ lot; Nicholas Shiar, 1 lot; David Sorpaugh, 1 lot; Kerneloss Sullefon, 1 lot; Mathias Slow (Slough), 1 lot; Kunrod Swatts, 1 lot; John Shankmin, $\frac{1}{2}$ lot; Philip Sheats, 1 lot; Simon Snyder, 1-3 lot; Elizabeth Smout; Gudlip Seanner (Sener), 1 lot; John Sheiber $\frac{1}{2}$ lot; William Stedman; Elizabeth Smout (widow), 1 lot, 1 slave; John Snider, $\frac{1}{2}$ lot; Melcor Snyder, 1 lot; Benjamin Spicket; Michael Syock, 1 lot; Edward Shiping (Shippen), $\frac{1}{4}$ lot; George Shank, 1 lot; Michael Stovyer, 1 lot; Tobias Stone; Reinhart Swine (Swayne), 1 lot; David Stout, 2 lots, 1 slave; Casper Shoffner, $1\frac{1}{2}$ lots; Joseph Simons, 1-3 lot; Anthony Snyder, 1-3 lot; George Stull, 5 lots; Ludwig Stone, $\frac{1}{2}$ lot; Balzer Shafer, 1 lot.

T.

Craftt Trysce, 1 lot; Jacob Ticker, 1 lot; Philip Tingloagh, $\frac{1}{2}$ lot; Richard Thompson, 1 lot; Jacob Tanner, 1 lot; Daniel Tepott, $\frac{1}{2}$ lot.

U.

Frederick Ullman, 1 lot; Michael Utts, 1 lot.

V.

Michael Vetts; Michael Vindley (Findley), 1 lot; Michael Vetts; Gutlip Veaner, 1 lot.

W.

Nicholas Winegardner, tenant to Jacob Aholls, 1 lot; Peter Wilt, tenant to Melchor Fortnney, $\frac{1}{2}$ lot; Lodwick Work, tenant of Wm. Bowsman; Esalas Wissecup, 1 lot; Michael Weyndeler, $\frac{1}{2}$ lot; Jacob Frank Whitmer, his widow Cattarena, 3 lots; Briget Weaver; Henry Wagginer, 1 lot; Daniel Wydinger; Shelto Weaver, $\frac{1}{2}$ lot; Michael Wisseman, $\frac{1}{2}$ lot.

Y.

Honce Yeanukhuts, 1 lot.

List of English Taxables.

List of the English taxables, property holders, etc., in Lancaster borough in 1754:

A.

John Apley, 1 lot; Perphinger Andrewhive, $\frac{1}{2}$ lot.

B.

Peter Baney, 1 lot; Thomas Brown; Samuel Boude, 1 lot; Michael Beirley, 1 lot; Samuel Boude, $\frac{1}{2}$ lot; Wm. Bradley; Christian Book, $\frac{1}{2}$ lot; Mary Bizellon, $\frac{1}{2}$ lot; George Burk, 1 lot; Rebecca Baker, 1 lot; Andrew Beirley, 1 lot; Margaret Boyd; Michael Beirley, 1 lot.

C.

Charles Conner, 1 lot; Hambleton Carson, tenant to Dennis Conoly, $\frac{1}{4}$ lot; George Frederick Coysk, tenant to Dennis Conoly, $\frac{1}{4}$ lot; Frederick Curtise, $\frac{1}{2}$ lot; John Cross; Christopher Crawford, 1 lot; Rogyer Conner, 2 lots; John Curtiss; Dennis Coholy, 1 lot; Jacob Carman, $\frac{1}{4}$ lot; Godfred Cline, tenant to Dr. Vanlon, 1 lot; Wm. Coburn, tenant to Dennis Conoly, $\frac{1}{4}$ lot; Philip Crophford, 1 lot; Christian Cooper, tenant to the Lutheran schoolmaster, 1 lot; Christopher Craford; Leonard Cline, $\frac{1}{2}$ lot; Christian Henry Curtiss; Jacob Frederick Curtiss; Andrew Cline, $\frac{1}{4}$ lot.

D.

Thomas Diell, 1 lot; George Duke, $\frac{1}{4}$ lot; John Davis; Daniel Darby, $\frac{1}{2}$ lot; John Dull, 1 lot; Henry Davis, tenant of Isaac Whitlock, 1 lot; Felix Donnelly, 1 lot; Philip Dean, 1 lot.

F.

Nicholas Firestone; Ferdinand Farmer, $\frac{3}{4}$ lot; Maria Fetteborn, 1 lot.

G.

James Gelesspy, $\frac{1}{4}$ lot; George Gibson, 1 lot; Mathias Gilbert, 1 lot; Michael Goodacre, 1 lot; George Goodeur, 1 lot.

H.

Richard Hayes, 1 lot; John Hopson, 1 lot; George Huts, 1 lot; Isaac Harris, tenant to Wm. Bowsman; John Hart, $\frac{1}{4}$ lot; William Henry, tenant to Leonard Bender, 1 lot; Kunedrad Heavlis, 1 lot; John Hopson, ex. of E. Smout's estate, 1 lot; John Christopher Haine, $\frac{1}{2}$ lot; Henry Helm, 1 lot; John Hopson, 1 lot.

I.

Margin Ice, 1 lot.

J.

Wm. Jarvin, $\frac{1}{2}$ lot; Wm. Jevan; Thomas James; Widdow Johnston, 1 lot; Nicholas Jobe, 1 lot.

K.

Andrew King.

L.

Philip Leonard, 1 lot; Abram Lyon, $\frac{1}{4}$ lot, 1 slave; Sampson Lazor, 1 lot.

M.

Learnse Margetton, 1 lot; Francis Maye, 1 lot; John Martin; Henry Mason, $\frac{1}{2}$ lot; James McConnel, 1 lot; James May, 1 lot; Daniel May, 1 lot; Charles Moss, 1 lot; Henry Mazden, $\frac{1}{2}$ lot.

N.

John Neale, 1 lot; Isaac Nonas, $\frac{1}{2}$ lot, 1 slave; Philip Night, tenant to Christian Hair, 1 lot.

P.

Philip Peal, 1 lot; Thomas Poultney,

1 lot; Thomas Poultney, 1 lot; John Pew.

R.

Frederick Rimley, 1 lot; Jacob Rose; George Ross; David Reazer; Mathias Razer, 1 lot; Joseph Rose, 1 lot; John Rice, 1 lot; Wallerick Reasor, 1 lot.

S.

Anamaria Smith, widow, 1 lot; Philip Smith, 1 lot; Joseph Solomon, $\frac{1}{2}$ lot; George Sanderson, 1 lot, 1 slave; Aughter Simpson; Rutter Smith; Thomas Street; Wm. Seylor; Philip Sing, $\frac{1}{2}$ lot.

T.

Frederick Tomlow, $\frac{1}{2}$ lot; Robert Thompson; John Thomas, Jr., $\frac{1}{4}$ lot; John Turner, $\frac{1}{4}$ lot; John Thompson, $\frac{1}{2}$ lot; Thomas Thornburg, 1 lot; Frances Tarlon, 1 lot; Robert Trotter, 1 lot; Charles Taylor, 1 lot.

V.

Thomas Veasley, 1 lot; George Varner, 1 lot.

W.

Isaac Whitlock; Henry Walter, 2 lots; Jacob William, tenant to John Davis, 1 lot; William Wilson, 1 lot; John Whitecraft; Joseph Williamson, 1 lot; Carnnott Wolf; Christopher Whitley, $\frac{1}{2}$ lot; Abram Wood, 1 lot; Paul Whitesell, $\frac{1}{2}$ lot; John Webb.

Y.

William Young, tenant of Isaac Whitelock; John Young, $\frac{1}{4}$ lot; Marks Young, 1 lot.

LANCASTER COUNTY FINANCES IN 1794

An old public document, recently brought to light, gives us an interesting and instructive study of the size and proportion of the county's fiscal affairs in 1794-5. This document is the account from May, 1794, to May, 1795, of George Graeff, Esq., Treasurer of Lancaster county.

The total revenues for county purposes that year were 8,238 pounds, Pennsylvania money, or about \$21,418.49. A Pennsylvania pound was worth about \$2.60. The county in 1794 had about 39,000 population, judging from the census of 1790, when it had 36,147, and the census of 1800, which gave it 43,043. The valuation was surely less than \$10,000,000. Property, in our early days, increased in value at a faster rate than population. Gordon's Gazetteer informs us that in 1830, when the county had 76,631 population, its valuation was \$24,698,000. It would seem that the county tax rate in 1795 was about $2\frac{1}{2}$ mills on the dollar, or the same as it is now. The total assessed valuation of Lancaster Borough in 1780, including horses, cows, plate, carriages and land, was \$1,237.430. Our county's assessed value for the year 1909 was: Total moneys at interest, \$25,012,162; real estate, horses, mules and cattle, \$93,305,106, a total of \$118,317,268. The county tax raised by the $2\frac{1}{2}$ mills on the latter item, \$93,305,106, was \$233,262.90. The county has about four and one-half times as many people as it had in 1794; but fully ten or even twelve times the wealth it had then.

Items of Interest Found.

Some of the items of interest found in the old account are these:

There was paid out, on account of the Jail, expenses to John Burg, jailor's fees and expenses, several sums aggregating 53 pounds and 4 pence; for jailor's fees and firewood, which cannot be itemized, 36 pounds, 4 shillings and 6 pence; for work at the jail by Jos. Algier, Jonas Metzgar and George Ackerman, 13 pounds, 11 shillings and 6 pence, and to Jacob Shaffner for blankets and wax 3 pounds, 5 shillings and 3 pence. These make a total of 106 pounds and 6 pence, or about \$350, a very small sum compared to the \$25,000 in round numbers annually spent by the county at present to support the jail establishment.

The following account appears of outlay connected with the Court House: To Jacob Flibacher for repairs to the Court House and for boards and to John Wood for hauling the boards, a total of 8 pounds; to George Musser (one of the County Commissioners), for firewood for the Court House, 6 pounds, 15 shillings and 19 pence; to Peter Rowe for taking care of the Court House and "washing" it one year, 6 pounds, 17 shillings and 6 pence; to Thomas Turner, for taking care of the county engine and cleaning stove pipes of the Court House, 4 pounds and 5 shillings; a total of 52 pounds, 19 shillings and 1 penny. Just what the "county engine" was it is hard to understand at this date.

Expenses for Public Building.

There is also a list of the following expenses put upon "the public building:" Paid to Philip Stich, carriage of shingles for the public building, 6 pounds, 10 shillings; later the same

amount; Christian Nagle, for carriage of 20,000 feet of boards, 3 pounds, 7 shillings and 6 pence; to Jacob Fleibacher, work on the public building, 25 pounds; George Musser, for boards to be used on the public building and hauling earth away from the building, 35 pounds, 18 shillings and 3 pence. These make a total expenditure upon the public building of 77 pounds, 5 shillings and 7 pence on this item. It is interesting to note that a County Commissioner in those times was allowed to furnish materials to the county, a thing which has become wholly unlawful in our day. In fact, no one who is the elected agent of the public may to-day be personally interested in any contract with the township, district, institution or county for whose welfare, for the time being, he is a trustee—a very wise provision. I cannot tell what "public building" was repaired this year. The Poor House was not yet built, as it was not until the law of February 27, 1798, that the poor were taken off the different townships and put upon the county, though there was a house of employment built before the Revolutionary War (Haz. Reg.).

Miscellaneous Expenses.

The following interesting list of miscellaneous expenses was paid by the county during the year: To Peter Shaffner, for carrying letters of instructions to tax collectors, 4 pounds and 10 shillings; John Eberman, for winding the town clock for the year, 5 pounds; Philip Eberman, for making election boxes, 4 shillings; to Adam Reigart, former Treasurer, 17 pounds, 19 shillings and 15 pence, which Robert Caldwell, former collector of Martic township, neglected to turn over and for which the said Reigart made settlement and now recov-

ered; the auditor's expense of auditing the Treasurer's account, put in as stationery, office rent and printing bill, 28 pounds, 12 shillings and 6 pence (they were not allowed a salary under the law, and thus put their charges in in this shape); to James Hopkins, Esq., (the District Attorney), his pay for ignored indictments, which, it seems the county was liable to pay, while the cost of cases tried the parties had to pay, 30 pounds and 6 shillings; to Henry Bucher, election clerk, counting the vote, etc., 10 shillings; Albright & Lehn, printing, connected with the loan office, 1 pound and 10 shillings; and justices' orders for the killing of 41 foxes, 4 pounds and 2 shillings, and 4 wolves, 3 pounds. These charges make 94 pounds, 14 shillings and 9 pence.

The expense of the Commissioners' office was, for the three Commissioners, John Huber, David Witmer and George Musser, each 40 pounds salary, 120 pounds; Casper Shaffner, their clerk, his yearly salary and extra work, 56 pounds and 15 shillings; the same clerk transcribing the names of the inhabitants of the county for use of the Court and finding the book, 7 pounds and 16 shillings, and Barton Shaffner, for writing paper, 12 pounds, and 6 shillings, a total of 196 pounds and 17 shillings.

There was also allowed 128 pounds and 14 shillings to tax collectors for collecting taxes of prior years, including the last five or six years, a large part of taxes always remaining out several years. The assessors were allowed 159 pounds, 3 shillings and 6 pence for making the assessments. According to the amount of pay the different assessors received, it is shown that Earl, Lampeter, Rapho and Warwick townships were the wealthiest at this date, Manor and

Manheim falling considerably behind them. Earl was the banner of all, and it would seem that her assessment was larger than that of Lancaster Borough.

Many Tax Exonerations.

Another noticeable feature of this Treasurer's account is the large amount of exoneration from taxes levied. There were 7 pounds, 16 shillings and 6 pence of the tax of 1789 exonerated this year; 12 pounds of that of 1790; 25 pounds, 10 shillings and 2 pence of that of 1792; 7 pounds, 11 shillings and 8 pence of that of 1793; a total of 52 pounds, 18 shillings and 8 pence.

Another very noticeable thing is the length of time given the citizens to pay their taxes. The treasurer reports in May, 1795, that of the 5,126 pounds, 18 shillings and 9 pence of tax laid for and payable during the year May, 1793, to May, 1794, there were 2,918 pounds, 13 shillings and 6 pence not paid; and that of the 1792 tax there were 988 pounds, 18 shillings and 9 pence out. That is, over half of the taxes that were due and payable in 1793 were not yet paid after the year 1794 had expired, and about one-fifth of those payable in 1792 were still outstanding. In our times fully 80 per cent. of the taxes are collected before the year expires, and the other 20 per cent before the following first of June, when settlement must be made by all collectors.

Treasurer Graeff's Summary.

Treasurer Graeff gives the following summary of his account for the year May, 1794, to May, 1795, giving it, of course, in pounds, shillings and pence, which I have reduced to dollars and cents, calculating \$2.60 to a pound:

DR.

At beginning of the year, viz., May, 1794.	
Amount of cash on hand May 26, 1794	\$ 4,335 60
Outstanding taxes for the year 1790	406 45
Outstanding taxes for the year 1791	803 34
Outstanding taxes for the year 1792	2,571 16
Outstanding taxes for the year 1793	13,329 94
Total	<u>\$21,418 49</u>

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At end of the year, viz., May, 1795.	
Disbursements, May, 1794, to May, 1795	\$ 1,334 44
Exonerated taxes for years 1789 to 1794 (old).....	142 76
Collector's commissions, for collection of portions of old outstanding taxes for the years 1789 to 1794.....	334 64
Assessors' payment for assessing	413 92
Outstanding taxes for years 1790 to 1792 and 3.....	1,317 53
Outstanding taxes for years 1793 and 1794, May to May.	7,588 62
Cash in hands of Treasurer..	<u>10,286 56</u>
Total	<u>\$21,418 49</u>

These figures seem small compared to the totals of the County Treasurer's accounts to-day, the amounts charged against that office last year being \$532,506, as receipts by him, and the disbursements nearly the same, that whole amount, except about \$26,000 balance, shortly before the first day of June each year being paid out. While these totals are practically twenty times as great as those of 1795 and our people only about four and one-half times as many as in 1795, it does not mean government is several times as expensive as formerly, because the county preforms many functions now which it did not perform then; viz., care of the poor, care of roads and bridges, many magistrate and constable fees which litigants formerly paid, election expenses, etc. But property and property interests have also increased nearly three times

faster than the population, and must be protected, which makes modern expenses heavier per unit than in primitive times.

There are, perhaps, a dozen of these early Treasurer's accounts in existence, this one being the earliest of which I have any knowledge. But they are not recorded in any docket or book whereby their contents may be preserved. If the data they contain has any historical value, the preservation of that knowledge will depend wholly upon the preservation of the original reports themselves. There is no present danger of them being lost. While they are kept in the cellar of the Court House, the place is dry and ample and the careless and those not having rightful use of them do not have access to them. It would be well if those that remain were bound into a book.

MINUTES OF THE DECEMBER MEETING

Lancaster, Pa., Dec. 7.

The regular December meeting of the Lancaster County Historical Society was held this evening in the Y. M. C. A. Building, the change in the meeting place being made necessary by the improvements in progress at the Smith Free Library Building. President Steinman presided.

The following new members were elected; Rev. Dr. J. W. Meminger, Robert Herr Henry and Dr. William G. Fox.

The Librarian, Charles T. Steigerwalt, announced the following donations received during the month of November:

Annals of the Susquehannocks and other Lancaster county, Pa., Indians, 1500-1763, by H. Frank Eshleman, donated by Mr. Eshleman; the Seventy-seventh Pennsylvania at Shiloh, from John Obreiter, through S. M. Sener; magazines and pamphlets, S. M. Sener; "Old Roads of Cumberland County, Pa.," from Hamilton Library Association, Carlisle; Pennsylvania Bibliographies, No. 1, Washington county, No. 2, Lebanon county, published by Pennsylvania Federation of Historical Societies; catalogue of the library of Clarence H. Clark, Esq., sold at Philadelphia, November 30; three postal cards from D. B. Landis; photograph of the old Dunlap building at Witmer's Bridge, from Harris Boardman; bronze Lincoln medal from David Hartman.

On motion of Mr. Erisman, a vote of thanks was extended the donors.

Mr. Steigerwalt, from the committee appointed to learn the exact location and time of the first permanent and regular settlement made in Lancaster county, reported progress.

As it was the last meeting of the year, nominations of officers for next year were made, the present incumbents being re-nominated on motion of Mr. D. F. Magee.

The State Federation of Historical Societies will hold its annual meeting in Harrisburg some time early in January, and a motion was passed that the officers of the local society and members who wish to attend consider themselves as duly accredited delegates.

The Fulton Centenary number of the society's proceedings was distributed at the meeting. It is the most elaborate number the historians have yet issued, and, as it commemorates one of the greatest events in the country's history, the books should be in brisk demand. In order that the public can secure them, copies were ordered placed on sale at L. B. Herr's book store. The price is 35 cents per copy. The books contain the full proceedings of the celebration at Fulton House, and also many handsome illustrations.

Attention was called to the sale of the replicas of the Fulton statue at Washington, which has been conducted by Smith Bros., of this city. There are still a number on hand, and they can be secured by applying to D. F. Magee, Esq.

Two papers constituted the literary portion of the meeting. One submitted and read by Mr. John L. Summy was on "Lancaster County Finances in 1794," the paper having been com-

piled from an old document, the account from May, 1794, to May, 1795, of George Graeff, Esq., Treasurer of Lancaster county. The other paper, prepared by H. Frank Eshleman, Esq., and read by Mr. George F. K. Erisman, was on "Property and Inhabitants of Lancaster Borough in 1754." The author recently discovered a document called "The Return of the Borough of Lancaster in 1754," and this is the first time reference to the matter has been made in print. Both papers were most entertaining, and brought forth some interesting discussions. The thanks of the society were extended to the contributors.

On motion, the Secretary was ordered to extend the thanks of the Society to the Y. M. C. A. for the use of the room in which the meeting was held.

The Corresponding Secretary, Miss Clark, called attention to the fact that members' dues are payable at the first of the year.

Adjourned.





